

Russell County Government

Summary of Occupational Tax Ordinance

Division of Occupational Tax Collection

Subject: 1% Occupational License Fee

The Russell County Government provides that effective April 1, 2011, the 1% Occupational License Fee (Ordinance No. 11-02) applies to all individuals, employees, and businesses of Russell County. The rate is:

- (1) 1% of each individual's GROSS wages, salaries, and commissions earned within Russell County, OR \$800.00 flat fee.**
- (2) 1% of the NET profits of every business from activities within Russell County, OR \$800.00 flat fee.**

Additional provisions of the Ordinance are:

- (1) Each employer must withhold 1% license fee from GROSS wages, salaries, and commissions paid to employees for services performed within Russell County.**
- (2) Each business becoming subject to the Ordinance must at that time register for Occupational License Fee.**

The forms for required reporting are:

- (1) The return of Occupation Tax withheld must be used by employers to report license fees withheld from employees. This return will be mailed before the quarter due by the Tax Administrator, and must be returned to the Tax Administrator as follows: April 30, for first quarter; July 31, for second quarter; October 31, for third quarter; and January 31, for the fourth quarter.**
- (2) The Net Profit License Fee Return must be used by each business to report annually, its net profits subject to 1% license fee. The return will be mailed out at the end of each business fiscal year by the Tax Administrator and is to be filed and paid in full on or before April 15, or within 105 days after the close of the fiscal year, sale, liquidation, or transfer.**